

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**

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February 10, 2004

FROM: **NORMAN A. KANOLD**, Interim Assistant County Administrator
Economic Development/Public Services Group

**SUBJECT: LAFCO NO. 2950--DISSOLUTION OF THE BARSTOW PARK AND
RECREATION DISTRICT**

RECOMMENDATION: Adopt resolution determining the following as the property tax revenue amounts to be transferred as a result of the pending dissolution related to LAFCO No. 2950 (Dissolution of the Barstow Park and Recreation District):

<u>Agency</u>	<u>Transfer To</u>	<u>Transfer From</u>
City of Barstow	\$ 390,635	
CSA 70, Improvement Zone W	\$ 1,754	
Barstow Park and Recreation District		\$ 392,389

BACKGROUND INFORMATION: Local Agency Formation Commission (LAFCO) No. 2950 pertains to the dissolution of the Barstow Park and Recreation District (District), and the City of Barstow is proposed to be the successor Agency to provide park and recreation functions and services. Upon completion of this proposal, the City of Barstow would have responsibility for overseeing park and recreation functions and services previously provided by the Barstow Park and Recreation District within an area encompassing approximately 540 square miles. The District currently includes all the lands within the boundary of the City of Barstow (approximately 23.7 square miles), the majority of the City of Barstow sphere of influence (approximately 111.5 of its 130 square miles), and includes all or portions of the communities known as Lenwood, Hinkley, Barstow Heights, and Fort Irwin. If the District is dissolved (with the City of Barstow assuming the duties of the District) the City has proposed to provide an equivalent level and range of the park and recreation services provided by the District, at the time of its dissolution, to areas outside the corporate boundaries of the City of Barstow, but within the boundaries of the Barstow Park and Recreation District.

In order for the District's dissolution to occur, LAFCO must issue a Certificate of Filing (COF). In accordance with Section 99 of the State's Revenue and Taxation Code, the local agencies affected by a proposed jurisdictional change must agree to a property tax revenue exchange prior to issuance of the COF.

Record of Action of the Board of Supervisors

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The transfer amounts in the above recommendation were initially determined by identifying the amount of property taxes currently allocated to the District, which would then be transferred to the City of Barstow. However, a small portion of the total tax revenue (\$1,754) is recommended for transfer to County Service Area 70, Improvement Zone W (CSA 70 W). CSA 70 W is a Board-governed special district that provides park services, among others, to the community of Hinkley. Since this district provides park services and receives property tax revenue from three Tax Rate Areas (TRA's) that coincide with that of the Barstow Park and Recreation District TRA's, it is recommended that CSA 70 W receive that portion which would otherwise be allocated to the City of Barstow. CSA 70 W concurs with the transfer of these funds. The City of Barstow concurs with this property tax transfer and is expected to adopt a similar resolution at its next scheduled Board meeting.

REVIEW AND APPROVAL BY OTHERS: This item was prepared by the County Administrative Office (Wayne Thies, Administrative Analyst, 387-5409) on February 3, 2004, and reviewed by LAFCO (Kathleen Rollings-McDonald, Executive Officer, 387-5866) on February 3, 2004. This item has also been coordinated with the agencies impacted by the pending dissolution.

FINANCIAL IMPACT: This property tax transfer shall only be effective upon the satisfactory completion of the dissolution proceedings. The recommended action has no impact on the County General Fund.

SUPERVISORIAL DISTRICT(S): 1st.

PRESENTER: Norm A. Kanold, Interim Assistant County Administrator, 387-4731.